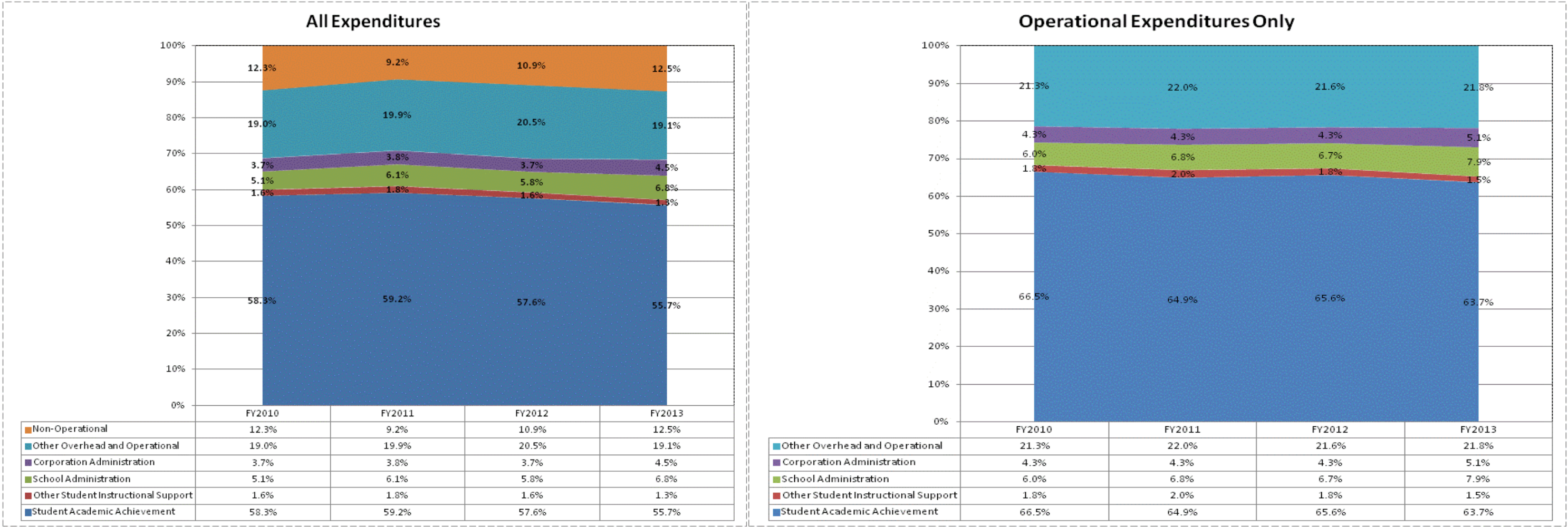


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
White River Valley Sch Dist (2980)

White River Valley Sch Dist (2980)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$9,194,460	68.3%	\$6,646,412	60.3%	\$5,969,929	57.6%	\$5,207,335	55.7%
Student Instructional Support	\$647,813	4.8%	\$745,752	6.8%	\$761,143	7.3%	\$764,537	8.2%
Overhead and Operational	\$1,978,876	14.7%	\$2,523,649	22.9%	\$2,505,393	24.2%	\$2,204,552	23.6%
Nonoperational	\$1,642,221	12.2%	\$1,109,199	10.1%	\$1,125,932	10.9%	\$1,172,232	12.5%
Grand Total	\$13,463,369		\$11,025,012		\$10,362,397		\$9,348,657	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	73.1%	67.0%	65.0%	63.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
White River Valley Sch Dist (2980)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11100 Regular Programs; Elementary	\$2,268,906	\$2,437,381	\$2,305,418	\$1,876,901	-17%	-23%	-19%
11200 Regular Programs; Middle/Junior High	\$0	\$472,103	\$496,693	\$465,159	N/A	-1%	-6%
11300 Regular Programs; High School	\$1,019,999	\$1,535,045	\$1,257,224	\$1,045,332	2%	-32%	-17%
11420 Vocational Education; Agriculture B	\$51,466	\$79,267	\$95,924	\$98,799	92%	25%	3%
11450 Vocational Education; Consumer and Homemaking	\$57,611	\$55,398	\$60,157	\$61,193	6%	10%	2%
11490 Vocational Education; Industrial Education B	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$9,000	\$32,252	\$41,419	\$31,697	252%	-2%	-23%
11910 Other Regular Programs; Competency Testing	\$99,712	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$3,439	\$0	\$0	N/A	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$57,971	\$117,339	\$126,541	\$122,431	111%	4%	-3%
12340 Physical Impairment; Hearing Impairment	\$22,898	\$73,038	\$85,327	\$130	-99%	-100%	-100%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$57,611	\$15,982	\$0	\$0	-100%	-100%	N/A
12510 Culturally Different; Communication Disorders	\$97,057	\$89,578	\$65,475	\$61,124	-37%	-32%	-7%
12520 Culturally Different; Compensatory	\$4,500	\$8,843	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$156,839	\$89,788	\$87,571	\$73,961	-53%	-18%	-16%
12810 Special Education Preschool	\$16,500	-\$2,223	\$0	\$0	-100%	N/A	N/A
12900 Other Special Programs	\$1,177,832	\$839,715	\$828,512	\$833,419	-29%	-1%	1%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$2,669	\$4,870	\$4,521	N/A	69%	-7%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$439	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$26,399	\$50,762	\$13,301	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$54	\$0	\$0	\$0	-100%	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$11,299	\$0	\$0	\$0	-100%	N/A	N/A
16100 Remediation Testing	\$7,348	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$0	\$13,888	\$17,493	\$21,261	N/A	53%	22%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$157	\$0	N/A	N/A	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$16,000	\$62,584	\$50,382	\$71,095	344%	14%	41%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$143,469	\$107,744	\$132,683	\$144,421	1%	34%	9%
17900 Payments to Other Governmental Units Within State; Other	\$6,317	\$150,000	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$55,618	\$86,401	-\$1,058	\$13,898	-75%	-84%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$1,334	\$104,389	\$3,200	\$2,480	86%	-98%	-23%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,317	\$0	\$4,420	\$0	-100%	N/A	-100%
22210 Library/Media Services; Service Area Direction	\$87,660	\$57,327	\$107,421	\$113,473	29%	98%	6%
22220 Library/Media Services; School Library	\$3,387	\$7,447	\$993	\$1,635	-52%	-78%	65%
22230 Library/Media Services; Audiovisual	\$987	\$1,717	\$141	\$70	-93%	-96%	-51%
22250 Library/Media Services; Computer Assisted Instruction Services	\$1,750	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$136	\$10,529	N/A	N/A	> 500%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$147,845	\$103,042	\$131,431	N/A	-11%	28%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$70,014	-\$15,882	N/A	N/A	-123%
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$0	\$5,000	N/A	N/A	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$5,000	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$2,909	N/A	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$1,890	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$14,294	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$2,183	\$16,053	N/A	N/A	> 500%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$4,801	\$0	\$0	N/A	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$133,844	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$5,290	\$0	N/A	N/A	-100%
Student Academic Achievement Total	\$5,595,124	\$6,646,412	\$5,969,929	\$5,207,335	-7%	-22%	-13%

Student Instructional Support

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
White River Valley Sch Dist (2980)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21110 Attendance and Social Work Services; Service Area Direction	\$8,859	\$7,440	\$16,710	-\$3,968	-145%	-153%	-124%
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$9,801	\$3,030	N/A	N/A	-69%
21210 Guidance Services; Service Area Direction	\$35,253	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$79,086	\$107,486	\$102,316	\$61,861	-22%	-42%	-40%
21240 Guidance Services; Information Services	\$0	\$0	\$0	\$510	N/A	N/A	N/A
21320 Health Services; Medical Services	\$0	\$0	\$163	\$526	N/A	N/A	223%
21340 Health Services; Nurse Services	\$28,996	\$50,920	\$32,653	\$61,452	112%	21%	88%
21390 Health Services; Other Health Services	\$608	\$823	\$629	\$1,297	113%	58%	106%
24100 Office of The Principal	\$380,667	\$579,082	\$585,170	\$634,059	67%	9%	8%
24900 Other Support Services, School Administration	\$0	\$0	\$13,702	\$5,769	N/A	N/A	-58%
Student Instructional Support Total	\$533,469	\$745,752	\$761,143	\$764,537	43%	3%	0%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$14,000	\$23,181	\$23,104	\$8,077	-42%	-65%	-65%
23150 Board of Education; Legal Services	\$12,209	\$17,048	\$5,385	\$16,711	37%	-2%	210%
23160 Board of Education; Promotion Expenses	\$1,093	\$1,258	\$100	\$280	-74%	-78%	180%
23190 Board of Education; Other Governing Body Services	\$7,012	\$14,485	\$30,714	\$17,674	152%	22%	-42%
23210 Executive Administration; Office of The Superintendent	\$76,011	\$115,493	\$168,778	\$245,168	223%	112%	45%
23220 Executive Administration; Community Relations	\$2,083	\$4,463	\$10,766	\$2,970	43%	-33%	-72%
23230 Executive Administration; Staff Relations and Negotiations	\$160	\$465	\$187	\$161	0%	-65%	-14%
23290 Executive Administration; Other Executive Administration Services	\$540	\$4,197	\$49	\$0	-100%	-100%	-100%
25110 Fiscal Services; Office of The Business Manager	\$61,361	\$116,592	\$120,036	\$110,429	80%	-5%	-8%
25130 Fiscal Services; Budgeting	\$0	\$5,195	\$0	\$0	N/A	-100%	N/A
25150 Fiscal Services; Payroll Services	\$0	\$748	\$6,649	\$6,816	N/A	> 500%	3%
25160 Fiscal Services; Financial Accounting	\$13,500	\$12,684	\$6,250	\$6,000	-56%	-53%	-4%
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$785	\$1,640	\$0	N/A	-100%	-100%
25199 Other Fiscal Services; Other	\$12,225	\$19,847	\$5,089	\$1,751	-86%	-91%	-66%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$69,149	\$0	\$0	N/A	-100%	N/A
25400 Planning, Research, Development and Evaluation	\$0	\$1,800	\$1,800	\$1,300	N/A	-28%	-28%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$4,000	\$0	\$0	N/A	-100%	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$0	\$965	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$279,857	\$426,526	\$399,580	\$385,397	38%	-10%	-4%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$359,255	\$425,111	\$333,140	\$328,626	-9%	-23%	-1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,805	\$2,340	\$632	\$2,858	58%	22%	352%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$183,196	\$101,165	\$85,969	\$57,632	-69%	-43%	-33%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,391	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$3,904	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,909	\$5,994	\$6,375	\$20,120	191%	236%	216%
26700 Operation and Maintenance of Plant Services; Insurance	\$58,394	\$41,658	\$29,582	\$68,530	17%	65%	132%
27010 Student Transportation; Service Area Direction	\$5,192	\$20,536	\$26,737	\$14,170	173%	-31%	-47%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$60,671	\$0	N/A	N/A	-100%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$19,753	\$27,836	\$180,572	\$55,735	182%	100%	-69%
27400 Student Transportation; Purchase of School Buses	\$41,666	\$77,861	\$102,454	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$5,540	\$4,548	\$2,606	\$0	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$419,413	\$542,939	\$372,292	\$356,805	-15%	-34%	-4%
27900 Student Transportation; Other Student Transportation Services	\$35,862	\$58,262	\$55,186	\$56,318	57%	-3%	2%
31200 Food Services Operations; Food Preparation and Dispensing	\$130,487	\$201,894	\$225,199	\$192,063	47%	-5%	-15%
31400 Food Services Operations; Food Purchases	\$116,692	\$161,318	\$208,830	\$226,588	94%	40%	9%
31900 Other Food Services	\$10,552	\$14,271	\$35,022	\$21,407	103%	50%	-39%
Overhead and Operational Total	\$1,880,064	\$2,523,649	\$2,505,393	\$2,204,552	17%	-13%	-12%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
White River Valley Sch Dist (2980)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$949	\$16,101	\$3,112	\$6,559	> 500%	-59%	111%
33400 Athletic Coaches	\$115,765	\$84,923	\$290,855	\$181,876	57%	114%	-37%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$12,645	\$23,696	\$26,950	\$23,255	84%	-2%	-14%
43000 Facilities Acquisition and Construction; Professional Services	\$126,521	\$18,921	\$30,210	\$44,087	-65%	133%	46%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$0	N/A	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$105,692	\$252,168	\$25,485	\$26,703	-75%	-89%	5%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$1,378	\$17,758	\$0	\$3,283	138%	-82%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$0	\$3,000	N/A	N/A	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$20,400	\$799	\$3,790	N/A	-81%	374%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$149,173	\$155,823	\$165,503	\$229,465	54%	47%	39%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$83,516	\$100,165	\$62,314	\$80,569	-4%	-20%	29%
51100 Debt Services; Principal on Debt; Bonds	\$846,200	\$205,000	\$318,500	\$315,812	-63%	54%	-1%
51400 Debt Services; Principal on Debt; School Bus Loans	\$0	\$0	\$14,354	\$62,780	N/A	N/A	337%
52100 Debt Services; Interest on Debt; Bonds	\$114,660	\$154,759	\$140,552	\$143,277	25%	-7%	2%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$59,486	\$46,652	\$46,500	N/A	-22%	0%
52400 Debt Services; Interest on Debt; School Bus Loans	\$0	\$0	\$646	\$1,277	N/A	N/A	98%
Nonoperational Total	\$1,556,498	\$1,109,199	\$1,125,932	\$1,172,232	-25%	6%	4%
Prorated By Fund							
26491 2007 Account Code - PERF	\$32,889	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$437,496	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$53,856	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$742,534	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,309	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$2,628,130	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,898,215	\$0	\$0	\$0	N/A	N/A	N/A